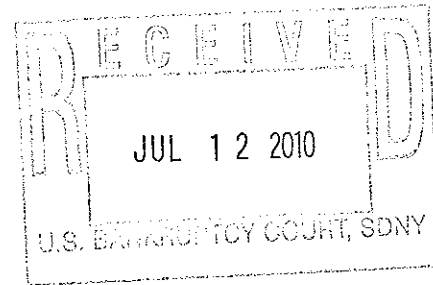


Hearing Date: October 19, 2010
Hearing Time: 10:00 AM (EST)



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

vs.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

Bankruptcy Case No. 08-01789 (BRL)

SIPA Liquidation

(Substantively Consolidated)

**MEMORANDUM IN OPPOSITION TO TRUSTEE'S MOTION TO AFFIRM
TRUSTEE'S DETERMINATION DENYING CLAIMS OF CLAIMANTS
WITHOUT BLMIS ACCOUNTS IN THEIR NAMES,
NAMELY, INVESTORS IN FEEDER FUNDS**

Pursuant to the Court's Order dated April 13, 2010 (the "Order" [docket no. 2205]),

[Hayden H. Harris REV LV TR dtd 3/6/98] hereby submits this Opposition to the Trustee's

Motion For An Order to Affirm Trustee's Determinations Denying Claims of Claimants Without

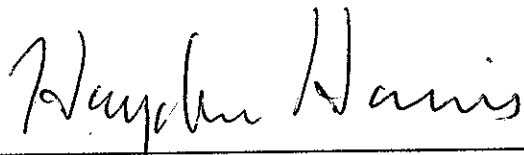
BLMIS Accounts In Their Names, Namely, Investors In Feeder Funds [docket no. 2416], and the

memoranda filed by the Trustee and by SIPC in support of the same [docket nos. 2411 and 2414,

respectively]. [Hayden H. Harris REV LV TR dtd 3/6/98] is an "Objecting Claimant" as defined

in the Order. [Hayden H. Harris REV LV TR dtd 3/6/98] filed an objection to the Trustee's denial of its claim on the basis that [Hayden H. Harris REV LV TR dtd 3/6/98] did not have an account at BLMIS (the "Objection" [docket no. 1302]). The Objection, along with its exhibits (including [Hayden H. Harris REV LV TR dtd 3/6/98] customer claim), is attached hereto as **Exhibit 1**. The Trustee's determination that [Hayden H. Harris REV LV TR dtd 3/6/98] is not a "customer" under SIPC because it did not have an account in its name at BLMIS is wrong for the reasons set forth in [Hayden H. Harris REV LV TR dtd 3/6/98's] Objection. In the interest of preserving judicial resources, [Hayden H. Harris REV LV TR dtd 3/6/98] hereby incorporates by reference as if fully restated herein the arguments set forth in the Objection as to why [Hayden H. Harris REV LV TR dtd 3/6/98] should be treated as a customer under SIPA. [Hayden H. Harris REV LV TR dtd 3/6/98] also hereby joins and incorporates by reference as if fully restated herein the arguments and authority cited in the objections and oppositions filed on behalf of all similarly situated Objecting Claimants as to why the Trustee's determination on the customer issue is wrong.

Dated: July 12, 2010



Hayden H. Harris REV LV TR dtd 3/6/98